

Administrative aspects of accounting organization. Russian experience and problems

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Abstract

The present article covers topical issues of administrative approach application to accounting organization, as well as powers of the chief accountant implementation in the system of economic entity resources management. The authors consider theoretical and practical aspects of accounting office personnel labor rating at the level of economic entity's internal standards with regard of the Russian Federation legislation requirements. Planning, identification and distribution of workload between employees should be determined by labor rating of the accounting office personnel. Standard norms are usually developed for works carried out by the standard technology considering the rational organizational and technical conditions already existing in the majority of economic entities (employers) fulfilling such kinds of work. The indicated norms are recommended as a reference for employers, where organizational and technical conditions of production have not yet reached the level fitting these indicated norms.

Keywords

Accounting office, Accounting organization, Accounting personnel labor rating, Administrative activity, Division of labor, Job description, Labor rating